ಶ್ರೀ ವಿ. ವೆಂಕಟಪ್ಪ.—'All-India Cocoanut Committee' ಯವರು ಚನ್ನಪಟ್ಟಣದಲ್ಲಿ ಒಂದು ನರ್ಸರಿ ಇರಾಖೆಯನ್ನು ತೆರೆಯಬೇಕೆಂದು ಶಿಫಾರ್ಸು ಮಾಡಿರುವುದಕ್ಕೆ ತಾವು ಅದೇನೂ ಬೇಕಾಗಿಲ್ಲ ಎಂದು ಬರೆಸಿರುತ್ತೀರೆಂದೇ ವರ್ತಮಾನ ಕೇಳುತ್ತೇನೆ. ಇದು ನಿಜವೆ?

Dr. R. NAGAN GOWDA.—We are going to raise the number of nurseries to six. Now we have got only three. But I don't recollect the particular reference the Hon'ble Member mentions.

ಶ್ರೀ ವಿ. ವೆಂಕಟಪ್ಪ.—ಈಗ ಈ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯಲ್ಲೇನೋ ಸೇರಿಸಿಕೊಂಡಿದ್ದೇವೆ ಇದನ್ನು ಎಂದು ಹೇಳಿದ್ದೀರಿ. ನಾನು ಹಿಂದೆ ಆ ಕಮಿಟಿಯಲ್ಲಿದ್ದಾಗ ಆ ರೀತಿ ಒಂದು ಸಲಹೆಯನ್ನು ಆ ಕಮಿಟಿಯವರು ಮಾಡಿದ್ದರು. ಅದಕ್ಕೆ ನೀವು ಅದೇನೂ ಬೇಕಾಗಿಲ್ಲವೆಂದು ಹೇಳಿದ್ದೀರಿ ಎಂಬುದಾಗಿ ತಿಳಿದು ಬಂದಿದೆ. ಇದು ನಿಜವೇ ಎಂದು ಕೇಳುತ್ತೇನೆ.

Dr. R. NAGAN GOWDA.—We are going to increase the number of nurseries.

Sri T. MARIAPPA.—May I know the estimated annual requirements of cocoanut seedlings? You can give me the figure roughly.

Dr. R. NAGAN GOWDA.—I would like to have notice for that.

Sri T. MARIAPPA.—Will the Government be pleased to state the number of seedlings that they are now supplying?

Dr. R. NAGAN GOWDA.—The nurseries that we have are making annually about 15,000 quality seedlings.

Sri T. MARIAPPA.—Have the Government any estimates of the seedlings the private rearers are supplying to the State?

Dr. R. NAGAN GOWDA.—I have no exact figures, but the number they are supplying is quite huge.

Sri T. MARIAPPA.—Are the Government aware that there are a very good number of private rearers of seedlings of cocoanut in the State?

Dr. R. NAGAN GOWDA.—Of course there are some good nursery men.

Sri T. MARIAPPA.—Have the Government thought of any plan with a view to establish very intimate contact between the Department of Agriculture and those private rearers of seedlings?

Dr. R. NAGAN GOWDA.—I do not know exactly what the Hon'ble Member means by saying 'intimate contact', but they come and see our nurseries and then whenever they need any help they come and ask us for it and we are giving all the help that they need.

Licence under this Sales-Tax for Materials on Contract Works.

Q.—137. Sri K. PUTTASWAMY (Srirangapatna).—

Will the Government be pleased to state:—

(*a*) whether the P.W.D. and other contractors are asked to obtain licence under the Sales Tax Act on the ground that they use on their works contract, cement, iron and steel articles stoneware pipes, paints and wood;

(*b*) whether the above articles are not taxed at single point; if so, how the contractors are considered as first dealers and as such, required to take licence?

A.—Sri H. M. CHANNABASAPPA (Minister for Industries).—

(*a*) Licences are required to be taken out under sub-section (2) of Section 3 of the Sales-Tax Act and Rule 4 of the Sales-Tax Rules for dealing in goods specified in Schedule I to the Sales-Tax-Act.

(*b*) The answer to the first part of the question is in the affirmative except as regards wood in the form of logs or cut pieces. As regards the latter part of the question the position is that while contractors who are not first dealers are not liable to tax, they have under Section 3 (2) and Rule 1 of the Sales-Tax Act to take out licences as set out in reply to (*a*) above.

Sri K. PUTTASWAMY.—Has it come to the notice of the Government that a great deal of hardship is caused to those contractors who are using articles which are taxed at the first point?

* Sri H. M. CHANNABASAPPA.—If they do not deal in articles which are taxed at the first point, they will not be called upon to pay.

Sri K. PUTTASWAMY.—Why should they be called upon to take licence when they are not taxable ?

Sri H. M. CHANNABASAPPA.—Because the law requires it.

Sri K. PUTTASWAMY.—Has it come to the notice of the Government that this law is causing great hardship to them ?

Sri H. M. CHANNABASAPPA.—I do not think the law will cause hardship to any honest man.

Sri K. PUTTASWAMY.—What is the reason which makes the Government feel that it is not going to cause hardship to such contractors ? You say that they are not taxable but you say that they are obliged to take licence. Why should they be made to take licence if they are not taxable ?

Sri H. M. CHANNABASAPPA.—I did not say that the contractors who deal in materials taxable at the first point are not taxable. I said that the contractors who do not deal in the materials taxed at the first point are not taxable.

Sri K. PUTTASWAMY.—Is it not a fact that contractors who deal only in such articles are now obliged to take licence ?

Sri H. M. CHANNABASAPPA.—Such of those people who deal in these articles must obtain licence according to law.

Sri K. PUTTASWAMY.—My question is, is not that law working as a great hardship on such contractors ?

Sri H. M. CHANNABASAPPA.—It is a matter of opinion.

Sri A. V. NARASIMHA REDDY.—Is not insisting upon them to obtain licence even though they are not liable to taxation, a matter that definitely causes hardship to them ?

Sri H. M. CHANNABASAPPA.—Such of those people who deal in those articles are liable to taxation. Who said that they are not liable for taxation ?

Sri A. V. NARASIMHA REDDY.—You said just now. Certain articles are taxable at a single point, not at multi-points. The tax will have been paid at one stage. People who prepare article out of such materials on which tax at a single point has been paid, are required to obtain licence. Why ? They are not taxed on the materials prepared.

Sri H. M. CHANNABASAPPA.—I am not able to understand the question of the Hon'ble Member.

Sri A. V. NARASIMHA REDDY.—An article is taxable at a single point and when the same article is converted into certain other utility material, it is not taxable. But the person who prepared that material is obliged to take licence. Why ? If the law requires that, is it not worthwhile considering amending such law ? That is my point.

Sri H. M. CHANNABASAPPA.—Government have not so far seen any reason for amending the law.

Sri A. V. NARASIMHA REDDY.—Have not merchants made any representation to the Government ?

Sri H. M. CHANNABASAPPA.—Making representation is one thing and seeing a reason is quite a different thing.

Sri A. V. NARASIMHA REDDY.—Is it merely the Government, the Treasury Benches, that should see the reason ? When a representation is made through this House, should not Government consider the matter ?

Sri H. M. CHANNABASAPPA.—My submission is, we have not been able to find any reason. If Hon'ble Members are prepared to show reason, we will be glad to accept it.

Sri A. V. NARASIMHA REDDY.—Merchants who have been inconvenienced on account of the existing law have made representations to the Government and when the same has been brought to the notice of the Government by Hon'ble Members of this House, will the Government be pleased to consider the matter sympathetically ?

Sri H. M. CHANNABASAPPA.—The facts have been examined from all aspects and so far we have not been able to see any reason and if Hon'ble Member would convince the Government, they would have absolutely no objection to amend the law to see that equity and justice are done.